FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Raymond Kolasinski
DOCKET NO.: 23-01014.001-R-1
PARCEL NO.: 13-02-108-002

The parties of record before the Property Tax Appeal Board are Raymond Kolasinski, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$27,064
IMPR.:	$141,388
TOTAL:	$168,452

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of frame exterior construction with 2,974 square feet of living area. The dwelling was constructed in 1966. Features of the home include a walk-out basement with finished area, central air conditioning, a fireplace and a 616 square foot garage. The property has a 19,726 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .86 of a mile from the subject. The comparables have sites ranging in size from 6,255 to 50,167 and are improved with

2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,560[1] to 3,404 square feet of living area. The dwellings are 46 to 57 years old and have basements, three of which have finished area. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 598 to 912 square feet of building area. The comparables sold from March 2021 to May 2023 for prices ranging from $346,000 to $565,000 or from $107.99 to $220.70 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $168,452. The subject's assessment reflects a market value of $505,407 or $169.94 per square foot of living area, land included, when using the statutory level of assessment.[2]

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .62 of a mile from the subject and a map depicting their locations in relation to the subject. The comparables have sites ranging in size from 8,079 to 46,944 and are improved with 1.5-story or 2-story dwellings brick or frame exterior construction ranging in size from 2,504 to 3,610 square feet of living area. The dwellings were built from 1929 to 1961 and have basements with finished area, four of which are either walk-out or look-out. Each home has central air conditioning, one or three fireplaces and a garage ranging in size from 251 to 647 square feet of building area. The comparables sold from November 2021 to May 2023 for prices ranging from $540,000 to $775,000 or from $177.57 to $221.25 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten comparables sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #4 and board of review comparable #5 which sold in 2021, less proximate in time to the January 1, 2023 assessment than the remaining comparables in the record. The Board gives less weight to board of review comparables #1, #3, #4, and #5 due to differences in age when compared to the subject.

[1] The appellant's evidence had a discrepancy as to the dwelling size of comparable #5. The Board finds the best evidence of dwelling size for appellant's comparable #5 was the building sketch with dimensions and area calculations which total 2,560 square feet of living area.

[2] Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The Board finds the best evidence of the subject's market value to be appellant's comparable #5 and board of review comparable #2 which sold proximate in time to the assessment date at issue and are similar in location, age, dwelling size, and features. The comparables sold in August 2022 and May 2023 for prices of $554,000 and $565,000 or $220.70 and $221.25 per square foot of living area, including land. The subject's assessment reflects a market value of $505,407 or $169.94 per square foot of living area, including land, which falls below the best comparable sales in this record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: October 15, 2024

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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